

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

A.P.Reorganisation Act, 2014 – Certain issues relating to the division of State of Andhra Pradesh, special reference to the Commercial Taxes Department – APVAT Rules, 2005 – Amendment to Rule-6 and Rule-23 of the APVAT Rules, 2005 – Notification – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.Ms.No. 248.

Dated:30-05-2014.

Read the following:

- 1) A.P.Reorganisation Act, 2014 published in the Gazette of India No.6 of 2014, Dt.01-03-2014.
- 2) The Gazette of India No.560, Dt.04-03-2014 (S.O.No.655(E))
- 3) From the CCT's Letter Ref.No.AIII(1)/12/2014, Dt.07-04-2014.
- 4) Govt.Memo.No.14232/CT-II(2)/2014-1, Dated:11-04-2014.
- 5) From the CCT's Letter Ref.No.AIII(1)/12/2014, Dt.11-04-2014.

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ORDER:

The appended notification will be published in an Extraordinary issue of the Andhra Pradesh Gazette Dated:30-05-2014.

2. The Commissioner of Printing, Stationery and Stores Purchase, Andhra Pradesh, Hyderabad is requested to supply 100 copies of the notification to this Department and 300 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

S.P.SINGH,
PRINCIPAL SECRETARY TO GOVERNMENT
(Commercial Taxes & Excise)

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Andhra Pradesh, Hyderabad for publication of the Notification (2 copies)
The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

Copy to:

The General Administration (Vigilance & Enforcement) Department,
B.R.K.R.Govt. Offices Building Complex, Tank Bund Road, Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, Ground Floor, Premises of Office of the Commissioner of Commercial Taxes, Nampally, Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12 (2),
Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.
The State Representative before the Sales Tax Appellate Tribunal, Ground Floor, Office of the Commissioner of Commercial Taxes, Nampally, Hyd'bad.
The Director General, General Administration (Vigilance & Enforcement) Department, B.R.K.R.Govt. Offices Building Complex, Tank Bund Road, Hyderabad.
The Accountant General, Andhra Pradesh, Hyderabad,
The Law (E) Department. / The Law (F) Department.
The P.S. to Advisor to H.E.Governor of Andhra Pradesh.
The P.S. to Principal Secretary to Government, Revenue Department.
Sf/Sc.

// Forwarded :: By Order//

SECTION OFFICER

(P.T.O. for Notification)

NOTIFICATION

In exercise of the powers, conferred under sub-section (1) of Section 78 of the Andhra Pradesh Value Added Tax Act, 2005 (Act No.5 of 2005), the Governor of Andhra Pradesh hereby makes the following amendments to the Andhra Pradesh Value Added Tax Rules, 2005, issued in G.O.Ms.No.394, Revenue (CT-II) Department, Dt.31-03-2005 and published in the Rules Supplementary to Part-I, Extra-ordinary Issue of A.P.Gazette No.29, Dated:20-04-2005, and as subsequently amended from time to time:

2. These amendments shall come into force on and with effect from 02-06-2014:

AMENDMENTS

In the said Rules;

1) In rule-6, after sub-rule (1), the following sub-rule shall be inserted, namely,-

“(1-A) For the registrations issued or re-issued in the month of June, 2014, the Effective Date of Registration (EDR) shall be 02-06-2014”.

2) In rule-23,

(i) after sub-rule (1), the following provisos shall be inserted, namely,-

“Provided that for the return in Form VAT 200 to be filed by VAT dealers for the tax period of May, 2014, the period from 01-05-2014 to 01-06-2014 shall be treated as “Tax Period” and including all the transactions during the said period such return shall be filed on or before 20-06-2014.

Provided further that the tax period, succeeding the tax period, referred to above, shall be the period from 02-06-2014 to 30-06-2014 and the return for this tax period shall be filed on or before 20th of the succeeding the month”.

(ii) after sub-rule (2), the following provisos shall be inserted, namely,-

“Provided that for the return in Form TOT 007 to be filed by GRN/TOT dealers for the Calendar Quarter June, 2014, the period from 01-04-2014 to 01-06-2014 shall be treated as “Calendar Quarter” and including all the transactions during the said period such return shall be filed on or before 31-07-2014.

Provided further that all the transactions for the period from 02-06-2014 to 30-09-2014 shall be treated as “Calendar Quarter” and return for this tax period shall be filed on or before 31-10-2014”.

S.P.SINGH,
PRINCIPAL SECRETARY TO GOVERNMENT
(Commercial Taxes & Excise)

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SECTION OFFICER